his principal and with the acquiescence of the public. There can be no doubt, then, that the deputy clerk was a de facto officer.

"With that question decided we are then confronted by the well established rule that there is no distinction in law between the official acts of an officer de jure and those of an officer de facto. So far as the public and third parties are concerned, the acts of the one have precisely the same force and effect as the acts of the other (1 R. C. L., § 40, p. 268). Indeed, the doctrine has been carried to the extent of holding that the acts of a circuit judge, holding office under an unconstitutional act, were valid as to the public and third parties until the act was declared unconstitutional (Nagel *v.* Bosworth, Auditor et al., 148 Ky. 807, 147 S. W. 940). The same rule was applied to the acts of municipal officers holding office under a void statute (Wendt *v.* Berry, 154 Ky. 589, 157 S. W. 1115). There is every reason why the same rule should apply to acknowledgments upon which depend the validity of titles and the security of property rights. Following this rule, we held in Sousley *v.* Citizens' Bank of Nepton (168 Ky. 150, 181 S. W. 960) that a notary who held himself out as such, and in good faith continued to execute the duties of his office after his commission had expired, was a de facto officer, and an acknowledgment taken before him was valid. Indeed, any other view of the law would place upon the public the burden in every instance of ascertaining the authority of those persons empowered to take acknowledgments, and would probably invalidate thousands of titles which the parties had every reason to believe were valid in every respect. Here the contracting parties did not know of the officer's disability, and there was nothing in the surrounding circumstances to apprise them of that fact. We therefore conclude that the acknowledgment was valid. 1 R. C. L. § 40, p. 268; Macey *v.* Stork, 116 Mo. 481, 21 S. W. 1088; Old Dominion Building, etc., Association *v.* Sohn, 54 W. Va. 102, 46 S. E. 222; Prescott *v.* Hayes, 42 N. H. 56; Brown *v.* Lunt, 37 Me. 423."

Municipal Corporations—Ordinance Regulating Closing Hours of Places of Business.—In Ex parte Harrell, 79 So. 166, the Supreme Court of Florida held that a municipal ordinance requiring, under penalties of fine and imprisonment, all places of business to be closed at 6:30 o'clock p. m., where goods, wares, and general merchandise are kept for sale, is void, because the same is an unreasonable and unwarranted governmental interference with the personal rights of the merchant class of the citizens.

The court said: "It is contended that under the general welfare clause of the city's charter, authorizing it to enact all ordinances that tend to conserve the public health, public morals, the public safety,

and, generally, the good order and peace of the community, the city is empowered to adopt and enforce it.

"We cannot discover how an ordinance requiring evry person conducting a legitimate mercantile business in a town, except a few specially favored classes, to close their places of business at 6:30 o'clock p. m., can in any manner, directly or remotely, even tend to promote public health, public morals, the public safety, or the good order and peace of the community; but, on the contrary, we think that the provision of the ordinance in question, for a violation of which the petitioner is held in custody, is an unwarranted governmental interference with the personal rights of the merchant class of the citizens of the town, and is void, and that the conviction and sentence of the petitioner by the mayor for its infraction is not warranted by law, and is a nullity."

Taxation—Deduction of Federal Estate Tax before Assessing State Inheritance Tax—Post Script to Opinion.—In In re Roebling's Estate (N. J.), 104 Atl. 295, the Prerogative Court of New Jersey held that the death duty imposed by War Revenue Act Sept. 8, 1916, is a tax upon decedents' estates, and in assessing the state transfer inheritance tax is to be deducted from the value of the estate, in ascertaining the clear market value of the property transferred.

After discussing at length the nature of the federal estate tax and the state inheritance tax statute, the court said.

"The highest courts in two of the states have recently decided the question, reaching opposite conclusions. The Minnesota Supreme Court held that the federal tax should be deducted. State *v.* Probate court of Hennepin County (Minn.), 166 N. W. 125. The Court of Appeals of New York held to the contrary view. In re Sherman Estate, supra. The New York Supreme Court allows that its transfer tax is based upon the amounts passing to the respective transferees, but holds to the view that the conditions of transfer, as embodied in its Transfer Tax Act, comprehend the clear market value of the property at the time of the transfer, exclusive of federal tax, and expressed the opinion that if the federal government may impose an inheritance tax, which is entitled to be deducted from the estate prior to the assessment of the estate transfer tax, it has interfered with such conditions, and that the constitutionality of a federal act entitled to such a construction and effect might well be doubted. If the court had acknowledged the federal tax as levied upon the estate transferred, doubtless a different result would have been reached.

"In the earlier case, Matter of Gihon, supra, the Court of Appeals had before it the question whether the federal legacy tax of 1898